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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(Commercial Taxes-II)

NOTIFYING CERTAIN SERVICES STATUTORILY PROVIDED BY THE EMPLOYER TO
THE EMPLOYEE ELIGIBLE FOR INPUT TAX CREDIT.

[G.O.Ms.No.276, Revenue (Commercial Taxes-II), 30th June, 2017.]

NOTIFICATION

In exercise of the powers conferred by sub-clause (iii)(A) of clause (b) of sub-section (5) of Section 17 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017), the Government hereby specifies that the input tax credit of rent-a-cab, life insurance and health insurance would be available in case the provision of these services is obligatory for an employer to provide to its employees under any law for the time being in force.

This notification shall come into force on the 1st day of July, 2017.

Dr. D. SAMBASIVA RAO,
Special Chief Secretary to Government.